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INTERNATIONAL SOCIAL-RELATED ACCOUNTABILITY STANDARDS: USING ANT TOWARDS A MULTI-STAKEHOLDER ANALYSIS

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International social-related accountability standards: Using ANT towards a multi-stakeholder analysis

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Abstract

This article illustrates and critically discusses how organizations manage, interact with, and involve stakeholders in social-related international accountability standards through the theoretical lens of actor-network theory. Theorizations on international accountability standards have largely focused on opportunities and problems related to their adoption from a macro-economic or governance perspective. The role of stakeholders and related management practices remain overlooked, with little evidence-based understanding of the interaction between internal and external organizational actors in multi-stakeholder involvement processes. Although overall generally relational approach to conceptualizing stakeholders is not new, this research focuses on the case of a well-known human-resource corporation and the way it involves stakeholders in a social-related accountability standard. The results reveal that gaining stakeholder involvement is a social innovation process supported by a strong network of stakeholders whose interests and agendas are taken into serious consideration by the corporation. The strength and the sustainability of the network established between the company and its stakeholders are subsequently dependent on the way the corporation translates its own interests and those of the stakeholders into common goals.

Key words: Corporate social responsibility, Stakeholder involvement, International social-related accountability standards, Actor-network theory

INTRODUCTION

The past two decades have witnessed a proliferation of international accountability standards (IASs) emerge. In the area of corporate social responsibility (CSR), the goal of many transnational initiatives is to standardize firms' behaviour with regard to social and environmental issues, which Gilbert, Rasche, and Waddock (2011) label "international accountability standards". These standards include rules, procedures, and methods for measuring, auditing, and communicating organizations' social and ethical performance (Gilbert & Rasche, 2008; Rasche, 2009). A USAID/SENADA (2007: 1) report defines them as follows:

They address working hours, pay, discrimination, discipline, forced labor, child labor, health and safety, and freedom of association. Most are based on ILO (International Labor Organization) conventions. Some include environmental principles. Others call for the establishment of management systems. All require, at a minimum, compliance with the national laws of the host country.

Discussion of IASs in academic literature has largely focused on content analysis (Rasche, 2009), the standards' adoption and assimilation into the local environment, and the creation of opportunities based on networks of transnational legitimation (Gilbert & Rasche, 2007; Mueckenberger & Jastram, 2010; Scherer & Palazzo, 2007). One important issue is that the multi-stakeholder approach can serve as a lever to increase support for governance structures and to provide guidance in the context of emergent regulatory issues (Gilbert et al., 2011; Mueckenberger & Jastram, 2010; see also Abbott & Snidal, 2000, for distinctions between hard- and soft-law aspects). The aim of IASs is to bring together a variety of actors, such as businesses, NGOs, UN-system agencies, government entities, and academic institutions (Gilbert et al., 2011). Although scholars have largely debated opportunities and problems related to IAS adoption from a macro-economic and governance perspective, (Gilbert & Rasche, 2007; Mueckenberger & Jastram, 2010; Scherer & Palazzo, 2007), the exact role of stakeholders and related management practices remain overlooked, with little evidence-based understanding of the interaction between internal and external organizational actors in multi-stakeholder involvement processes (Cennamo, Berrone, & Gomez-Mejia, 2009; Gilbert et al., 2011; Greenwood & Van Burren, 2010), despite the fact that a generally relational approach to conceptualizing stakeholders is not new (Freeman, 1984). A large body of research on stakeholder management has largely focused on the mapping of stakeholders in terms of "who/what" counts to achieve better integration with organizational objectives (Aggeri & Acquier, 2005; Mitchell, Agle, & Wood, 1997; Preble, 2005).

Companies initiating a social-related IAS need (or are sometimes obliged) to collaborate with several stakeholders in order to implement the standard's requirements; in this case, dealing with such a CSR project means, for most companies, responding to influential stakeholders' claims and requests, a process that has been likened to a "contract" (Freeman & Evan, 1990). Russo and Perrini (2010) argue that according to both stakeholder theory and social-

capital theory (Bourdieu, 1986; Portes, 1998), CSR is an antecedent of the organizations–stakeholder relationship. In addition, although CSR is often a key strategic choice for organizations, the composition of a company's stakeholders is bound to change following its evolution in terms of its "frame of reference" and the gradual legitimization of the value creation which results from embedding business into society (Post, Preston, & Sachs, 2002; Russo & Perrini, 2010).

One of the principal tasks of scholars in the field is to define stakeholders' attributes and categories with a view to implementing a strategy to respond effectively to those stakeholders' agendas (Driscoll & Starik, 2004; Harvey & Schaefer, 2001; Hosseini & Brenner, 1992; McDaniel & Miskel, 2002). Sobczak and Girard (2006) distinguish between organizational and societal commitments on the part of stakeholders, and Phillips (2003) distinguishes between normative and derivative stakeholders, a classification that denotes either legal obligations or the impact exerted on the actual standards. Plaza-Ubeda, de Burgos-Jimenez, and Carmona-Moreno (2010) and Mercier (2001) elaborate on the necessity to classify stakeholders and identify attributes such as their primary or secondary nature, strategic restrictions or lack thereof, and the existence and application of several related organizational concepts (e.g., identity theory, network analysis). Renouard (2009) uses the lens of utilitarianism and the theory of capabilities to describe the potentially different agendas of stakeholders, and Greenwood and Van Buren (2010) identify three different types of power that define categories of stakeholders—namely, voting, political, and market-based power—in terms of their degree of influence on the organization. Overall, in line with the literature and a review of secondary empirical findings, efficient stakeholder management involves a delicate balance between matching the many stakeholder issues and agendas on the one hand and organizational strategic and operational priorities on the other. The purpose of this article is to elaborate further on the changing organizational dynamics of the interaction between businesses and stakeholders in the context of social-related IASs. The main research question is: how are stakeholders involved in social-related IAS implementation processes? This question leads to the following issues: (1) stakeholder identification and salience and (2) multi-stakeholder involvement processes.

With regard to these issues, we draw on qualitative research based on a longitudinal case study. The case study focuses on HR'SOLUTIONS, a multinational company in Belgium that applied for the Belgian Diversity Standard, which addresses issues related to multi-stakeholder involvement. Our empirical findings are drawn from interviews conducted with several stakeholders and internal company documents. (For purposes of anonymity, the names of the organization and its stakeholders are fictional.)

We use a multi-disciplinary conceptual framework and combine traditional stakeholder approaches with a sociological approach. We use the positioning model put forward by Mitchell et al. (1997) to identify stakeholders and analyze their salience. We use the sociologically-based actor-network theory (ANT; Akrich, Callon, & Latour, 2006) to explore the involvement process.

The remaining sections of this article proceed as follows: in the first section, we begin by discussing IASs and relevant issues related to stakeholder salience and involvement. The second section tackles the research methodology. The third section describes key data related to the case study. On the basis of our

methodology, we highlight the findings emerging from our analysis. Finally, we discuss in the last section the limitations of the study and propose suggestions for further research.

Social-related IASs

Auditing and reporting have been receiving increasing attention in both theory and practice. The work of Rasche and colleagues and the evolution of that work during the past six years provide a comprehensive approach to the main issues underlying IASs. Standards through which CSR is implemented in organizations represent pre-defined rules certified by third-party institutions to enhance the credibility of the corporation (Rasche & Esser, 2006). Rasche and Esser (2006) investigate standards that focus on environmental (e.g., ISO14001) and social (e.g., SA8000) issues which address the triple bottom line (e.g., ISO 26000), and which can at any time apply on a global, regional, or local level; they then use MacIntosh et al.'s (2003) classification, which applies to the standards of certification, process, and performance, to form an overarching typology of management system-related certification standards, performance standards and process-related standards (Rasche & Esser, 2006: 254). Although according to Rasche (2009) corporate accountability standards suffer from a lack of generally applicable frameworks, they can, when applied successfully, provide a significant mechanism to support transparency in organizational processes alongside the triple-bottom-line model.

The lack or limitation of global applicability for IASs is an oft-mentioned concern; Gilbert and Rasche (2007) propose a way to circumvent this challenge by applying critical theory and the perspective of "Habermasian" discourse ethics to systematically assess them. Gilbert and Rasche refer to the challenges of translating procedures into norms and dialectical dynamics, and as such, in a standard such as SA 8000, stakeholder dialogue creation can be understood as a result of such communicative action.

Gilbert et al. (2011) support the argument surrounding the controversial and often incomplete character of the standards by purporting that IASs originally flourished to address the governance voids created by the rise of the global economy and rulemaking. Gilbert et al. further argue that issues still remain that escape the applicability of those categories, such as the limitations of multi-stakeholder and multi-level governance or the gaps within the continuum of hard and soft law, which imply the need to rethink the "compliance versus voluntarism" dichotomy. Rasche (2010), in response to such emerging challenges, proposes a collaborative form of governance (termed "collaborative governance 2.0") that can actively merge standards from different categories and other CSR initiatives in any given organization, resulting in organizational resource efficiency and an increase in sustainability.

In line with the sustainability worldview, Rasche and Escudero (2010) discuss how the Principles for Responsible Management Education initiative both contributes to the awareness and application of "professionalization" of the management field and provides a consensual platform through which an intrinsic understanding of the applicability of relevant issues happens in both the academic and the practitioner's domains.

The idea of linking standards to a multiplicity of stakeholders around an organization through such a rich picture is also supported by Mueckenberger

and Jastram (2010), who argue that active engagement with stakeholders from different fields (in the form of advocacy, negotiation, or campaigns) is often a prerequisite for norm-building in international standards and the way transnational networks engage in the standardization process.

The use of “strategy” in the application of social accountability standards

The literature on management and organizational studies has defined strategy in many ways. For a complex field of application such as the implementation of social accountability standards, associated strategic issues can be defined along the lines of conceptualizations of CSR and corporate community involvement as defined in previous research (Nicolopoulou & Karatas-Ozkan, 2009). Related components can include macro-, meso-, and micro-level issues, as follows:

Macro-level issues

- The role of national governments, as well as international inter-governmental influence, in all aspects of planning, including policies and agendas, including how this involvement influences the application in terms of social accountability standards;
- The inter-related (in alignment or in conflict) agendas of different stakeholders that define the adoption of social accountability standards in each involved company; and
- Identifying and deepening understanding of the fit between strategic objectives, environment, and business activities in terms of CSR and social accountability standards.

Meso-level issues (organizational culture and action)

- General organization-level responses to “socio-political issues”;
- Processes of embedding individual initiatives and policies in the overall implementation of social accountability standards;
- The perceived notions of power and agendas of different departments involved in the process of applying social accountability standards;
- Formal systems of reporting and auditing and informal storytelling and narratives; and
- Buy-in from top management on the overall strategy and further mainstreaming inside the organization.

Micro-level issues

- The opportunities and challenges identified and enacted by individuals involved in the process, at either the executive or the operational level.

Sociologically-based ANT

Akrich et al. (2006) developed ANT, also known as sociology of technoeconomic networks (social and technical), innovation sociology, or enrolment theory. Reflecting on the scientific conditions of production, Akrich et al. (2006) propose a framework that orients sociological reasoning towards social process analysis and presents it as a management tool for project management. They produce a theory on the mechanisms for cooperation in the form of a network. The concept of the network is a major feature of the ANT and it can refer to a “set of human or non-human entities, individual or collective, defined by their roles,

their identity, and their program" (Latour, 1997: 55). Networks often comprise procedure-oriented, built activities, performed by the actors in the network. Each node and link is semiotically derived, making networks local, variable, and contingent. According to Akrich et al. (2006), networks can strengthen all entities involved in the problem analyzed to ensure that the links which they contain are viable. This strengthening operation is a symbolic relationship "that translates problem statements into an easier language" (Callon, 1974-1975: 19). Callon (1986a) describes the processes and stages of ANT in more detail in an application case study, in which he examines a community of fishermen in Saint-Brieuc Bay, France. These processes include the inter-definition of actors, the definition of obligatory passage points, the devices of "interessement", the coordination of roles through enrolment, principles of generalized agnosticism, generalized symmetry, and free association. The latter three of these treat certainties and uncertainties in similar ways—that is, keeping the same grids of analysis, and following variations without allocating specific roles to actors (Callon, 1986a).

Thus, we can view ANT as a process that reconstructs networks using the links established between heterogeneous activities. This becomes possible by following the clearly defined steps of ANT, which Table 1 further details:

Table 1. ANT steps and stages (adapted from Callon, 1986a)

Variable	Mean
Contextualization	This first step aims to analyze stakeholders' interests and issues and their degree of convergence. Human and non-human actors (e.g., technical objects, laws, constraints) are introduced at this stage.
Problematization	This step aims to formulate questions that bring stakeholders together and to move each entity from a blocking position to cooperation, thus leading to network creation.
The obligatory passage point	This is a place or a statement that can produce convergence in the network conception. This is a necessary step for the irreversibility of the process but an insufficient one.
Investment forms	These are alternative mechanisms that reduce complex situations to symbolic forms. Investment forms can be defined as "the work carried out by an actor-translator able to replace difficult entities with a set of smaller ones which are more homogeneous and easier to manage and to control" (Callon, 1988: 87).
Intermediaries	This concept is used to describe everything that flows between the various entities of the situation under study. Callon (1988) distinguishes four types of intermediaries: information (e.g. paper, discs), technical objects, money, and people and their skills.
Enrolment and involvement	When actors' interests and issues are analyzed, a problematization of the context is produced, and an obligatory passage point is reached; it is subsequently necessary to assign roles to actors and involve them in the network.
Extension and network irreversibility	The strength of the network depends on how it is extended. It is an operation that attempts to increase the network entities, from the centre to the periphery. New entities become involved in the network, expanding its spectrum and giving greater consistency to the project.

The use of ANT can contribute to a more detailed understanding of the multi-stakeholder involvement process (Akrich & Latour, 1992; Callon, 1986b, 1991; Latour, 1987). That is, ANT, especially the minimalistic version employed in this paper, offers a framework that helps describe and explain how stakeholders come together to act as a network, whilst searching for explicit strategies to combine different elements into the network to form a coherent whole (Latour,

2005; Law & Hassard, 1999). According to ANT, relationships need to be confirmed repeatedly or the network will dissolve; an additional assumption is that networks of relationships are not intrinsically coherent and may contain conflicts.

In the 2004 edition of the Encyclopedia of Social Theory, Crawford (2004: 1-2) summarizes ANT in terms of its epistemological and ontological dimensions, namely:

- a. The clustering and eventual transformation that takes place between components consisting of knowledge or artifacts;
- b. The “relational materiality” according to which all material, non-material or symbolic entities achieve significance in relation to each other; and
- c. The act of organically composing and synthesizing beyond a “structure-agency” dichotomy, which often characterizes sociological approaches.

In addition, ANT is characterized by processes and attributes that appear in the psychoanalytic world view, such as free association (Callon, 1986a). The way the ANT framework employs such concepts signifies a bypassing of the basic epistemological-level distinctions between natural and social phenomena as identified by Callon (1986a: 23), who describes the actor-world of EDF (Electricité de France) as a conglomeration of entities that include human and non-human components:

[The] electrons that jump effortlessly between electrodes; the consumers who reject the symbol of the motor car and who are ready to invest in public transport; the Ministry of the Quality of Life which imposes regulations about the level of acceptable noise pollution; Renault which accepts the fact that it will be turned into a manufacturer of car bodies; lead accumulators whose performance has been improved; and post-industrial society which is on its way. None of these ingredients can be placed in a hierarchy, or be distinguished according to its nature. The activist in favour of public transport is just as important as lead accumulators which many be recharged several hundred times.

Callon (1986a) also stresses the role of translation in solidifying actor-worlds, by forgetting the history of elements and instead focusing on the re-application of the entity within the context in which it is situated, which is further coupled with the processes of simplification and juxtaposition in the ways in which elements relate within any actor-world.

Research (Crawford, 2004: 2) has criticized ANT “(1) as managerialist, (2) as emphasizing Nietzschean mastery, (3) as Machiavellian, (4) as colonizing “the other”, (5) as antihumanist, and (6) as representing the powerful.” In addition, Walsham (1997) has elaborated on concerns about the lack of relevance for social structures and the almost exclusive focus on locality rather than what he calls the “sociality” of the stability of things; similarly, he has focused on the asymmetry between human and non-human components, which, from the point of view of ANT, are treated equally. He has also highlighted what he terms an “amoral” or “apolitical” stance towards what ANT posits about the outcomes of the interactions of the entities of any actor-world, insofar as they appear to disregard paying heed to the agendas of the “disadvantaged” or the

“non-established”. This final criticism includes the lack of clarity in how to follow entities in the network analysis (Alcadipani & Hassard, 2010).

These critiques stem from the ease of characterizing the acceptance of relationality between the different components that can belong to the actor–network matrix or world; there is no notion of order or hierarchy regarding the intention, identity, ideology, or purpose of the relevant relationships, apart from those in which they are vested in the real world. Therefore, the ANT seems to describe rather than interpret; that is, there seems to be an assumption that through naming, an entity in the network is legitimized in its relationality. From this perspective, ANT seems to lack a “militant” perspective or a critique of the social order (status quo); furthermore, ANT does not seem to embrace the responsibility of the agent through the interpretation and co-construction of reality, as the social constructivist approaches do to reproduce or challenge societal structures. As Callon (1986a) further explains, instead of trying to unpack political interests, ANT offers a “detached/non-material” way to reconstruct the social context within which scientific knowledge and technical systems are developed. The constant re-creation of actor-worlds by endless interactions between the different entities and components also creates challenges that differ from other sociological works, which often aim to explicate, interpret, and legitimate the interplay between different scales of social order structures (e.g. Bourdieu-inspired approaches).

In a keynote speech at the Department of Sociology at Lancaster University, Latour (1997) openly acknowledged these criticisms and further explained the logic of ANT as well as its aspirational contribution; according to Latour, one of the obvious problems that ANT resolved stemmed from a certain dissatisfaction with the micro and macro levels of analysis of the social order and its phenomena. Instead, the epistemological contribution of the approach focuses on the metaphor of “circulation”—a dynamic process of interaction, relationality, and re-translation that seems to be constantly at work in relation to the entities at play within any one social phenomenon under study. Management, strategy, and organizational studies have widely used ANT, as have the various fields in social and political science (e.g., Alcadipani & Hassard, 2010; Gao, 2005; Lee & Hassard, 1999; Luoma-Aho & Palovitta, 2010). From within these fields, a perceived advantage of using ANT is the ability to conceptualize as “actors” a wide variety of constituents, both human and non-human, in terms of “organizing” and “organization”. For example, Gao (2005: 257) applies ANT in strategy formulation studies in the telecommunications sector, in which he identifies “people, organizations, [and] technologies such as software, computer and telecommunications infrastructure” as actors—characteristically “those whose interests the candidates represent”—whilst also identifying the telecommunications market as the non-human actor.

Application of ANT to the study of the topic in question

In applying ANT to the world of CSR in general, there is merit in reviewing Rendtorff’s (2008) work, which identifies in great detail how CSR suppresses tensions between different philosophical tendencies, such as Aristotelian, Kantian, and utilitarian business ethics. Such philosophical undercurrents hide, at their core, the search for the presence of the perfect organization, whilst also suggesting, according to Rendtorff (2008), that CSR is not purely ethical but also economics-based and therefore contains profitability-seeking behavior,

which highlights inherent “oxymoronic” tendencies. One such oxymoronic tendency centers on seemingly ideological, responsibility-based theoretical and managerial perspectives, such as values-driven management, which tries to eliminate the “otherness” from organizations (Rendtorff, 2008). At the same time, however, through a legitimization of “the economy of the gift” (often found in, for example, corporate philanthropy), the “other” is again re-inserted into the framework of corporate thinking. With these distinctions in mind, it is challenging to consider the existence of CSR without considering moral judgment in its applied form, from the point of view of the organization, the beneficiaries, and the stakeholders involved. In its current application, ANT theory seems to allow critical distance from the judgments implied in the consideration of CSR applications and to help shape a richer picture of the multiplicity of interactions that are implied in any context or situation in question, insofar as CSR certification and the active involvement of the relevant stakeholders are concerned. This occurs, however, in a descriptive, rather than an interpretative, way.

Therefore, we argue that there are two reasons for using ANT as an approach in the current research:

- a. The current topical situatedness of ANT within the evolution of paradigmatic classifications and theoretical frameworks in social science and management studies; and
- b. Relationality as a departure from “cause and effect” and as a lens to describe the interactions between stakeholders as entities within a multi-layered network approach.

The ANT is just one of several theoretical approaches that have been classified under the theoretical “grand narratives” that contribute to the shaping of a body of theory in the social sciences. Khapova, Vinkenburg, and Arnold (2009: 714) summarize this as follows:

[The] “grand” view(s) of social reality (that) ... cut across different levels of analysis ... (such as the) ... social theory of Bourdieu (1977, 1986) which addresses fields, habitus and capital as major elements of social context...; the structuration theory of Giddens (1984) (which) deals with the issue of production and reproduction of social life; ... (and) ... the theory of social systems of Luhmann (1984, 1988) (which) ... views organizations as autopoietically closed and consisting of communications or decisions ... under the pressure of expectations.

Part of the evolution of social sciences and their underlying theoretical frameworks is the development of theory both conceptually and in terms of applicability. This development has witnessed stages during which different epistemic communities have used and further developed theory by applying and critiquing it. During the past 20 years or so, Foucauldian power theory and Giddens’s (1984) structuration theory have served as examples of that trend, whilst Bourdieu’s (1977) theory of transformation of capitals has been a relatively more recent example. ANT, which appeared often in writings during the 1990s, has recently been revisited because of the conceptual lens it provides for examining the world of relationality—beyond a normative, unidirectional framework that combines cause and effect. The chronological

perspective on the use of ANT taken recently by Alcadipani and Hassard (2010) identifies the wave of theoretical writings termed “ANT and After” that feature an evolved version of ANT. Here, entities and their political issues are more clearly identified and therefore emphasized, which allows them to contribute to the development of interventions for organizational settings; this approach in effect offers a valid contribution to the body of critical management literature (Alcadipani & Hassard, 2010; Latour, 2005; Law, 2002). Nonetheless, at the same time, a conceptual limitation of the essence of ANT lies in the framework within which the theory operates; this framework does not necessarily allow for more in-depth analytical perspectives in the way that other theoretical frameworks, such as Bourdieu’s “transformation of capitals”, do at the micro, meso, and macro levels. Lee and Hassard (1999) identify what they term the “ontologically relativist” character of ANT, which “...enables researchers to embark on research without a clear picture of what sort of entities (they) will discover through interaction” (p 394). The authors then go on to argue that ANT is characterized by an inclusive approach and, as such, “is in a state of (non-imperialist) permanent revolution” (p. 392). With hindsight, the evolution of social sciences can locate ANT from within a spatio-temporal context, that is, as a contribution to the body of social sciences that serves as a departure from the given towards the incorporation of the relational. This notion enhances ANT’s endemic “antipathy of self-definition” (Lee & Hassard, 1999: 392) and highlights its main contribution in terms of analytical flexibility and a globally conceptualized research strategy (Latour, 1999; Lee & Hassard, 1999).

Particularly in the case of social accountability standards, the multiplicity of actors and the interwoven layers in which they interact can be described and explained comprehensively by applying the ANT. For example, Luoma-Aho and Paloviita (2010: 50) argue that ANT does not aim to “predict outcomes, but allows for variations by merely mapping the whole network and highlighting the process of translation, where actors convince others to join the cause”. The authors also argue that the analysis of stakeholders typically concentrates on an extensive description of dyadic-type relationships and ends where the macro-level analysis should commence. Conversely, most studies have focused on network-level analyses. Luoma-Aho and Paloviita (2010) review the relevant literature on stakeholder theory and ANT and conclude that this literature primarily includes approaches that can be classified under what the authors call “processes of translation”. These processes, through negotiation or consensus-seeking, result in a network of aligned interests of intertwined players in different spheres which feature interactions between human and non-human components with an interest in issues of importance to the organization and applicability on the policy and decision-making levels (Luoma-Aho & Paloviita, 2010).

Finally, through the processes involved in relational materiality (Sorensen, 2007), which highlights the relationship between “materials” or “resources” and external/contextual fields of social action, the application of ANT in studying CSR certification reveals the multiplicity of relevant entities within the context in question—namely, standards of CSR certification, the process of application, managerial processes of decision-making, relevant policy-making and directives, the relationship between a subsidiary and a parent company, processes of performance measurement, and the bestowing and continuation of CSR certification. These are all (human and non-human) entities within

the network that perpetuate the co-existence of and dependency on the elements and their interrelationships, without using the theory to confer an actual challenge to the status quo, as would be the case with a Foucauldian or Habermasian approach, which suggest a post-structuralist, radical humanistic means of challenging the social order (Burrell & Morgan, 1979).

Research Methods

With our research question, we aim to understand the stakeholder-involvement process in certification projects. We are not testing a pre-conceived hypothesis but rather enabling enrichment of the theoretical framework from the data. A key part of our methodology is a qualitative analysis of organizational behaviour—that is, how managers, employees, and external stakeholders make sense of the involvement process.

Our methodology resembles a classic case study in that we first map out key events and decisions (Langley, 1999) and then focus on organizational members' sense-making patterns. This open-ended exploratory study asks "how" and "why" stakeholders were involved in the CSR certification process and therefore is appropriate for a qualitative method. Qualitative research is an interpretative and inductive approach that remains open to unanticipated events and focuses on socially constructed processes (Denzin & Lincoln, 1998; Gephart, 2004). As mentioned previously, we analyze the case of HR'SOLUTIONS, a large Belgian company involved in human resources and diversity. We chose this company mainly because our data collection coincided with the beginning of the standardization process in HR'SOLUTIONS. This timing aspect enabled us to explore stakeholder involvement and follow events at the time they were executed. The multi-method research approach uses several complementary sources of data and analysis methods. Prior research recommends this approach for case studies that intend to reconstruct concrete processes and events (Langley, 1999).

Hr'solution

Hr'solutions is an international company that develops fully-fledged services in the area of human resources. The company provides temporary work, recruitment and selection, career advice, training, in-house services, and specific human-resources projects. The company began working on diversity management a few years ago and has successfully carried out several projects in this area. Thus, HR'SOLUTIONS has more than ten years of experience in managing diversity and CSR issues, principally oriented towards stakeholder management. As the company's recent social report states, "In the long term, and in a sustainable way, we want to create value for all our stakeholders, that means, all actors concerned by our activity."

In 2006, the goal of HR'SOLUTIONS was to become one of the first companies to obtain the diversity label. To this end, the company submitted an action plan that explained its intentions for the following three years. The diversity manager was in charge of carrying out this project. An internal diversity group was created and began by analyzing the project-management aspect. The project was conducted in three phases: (1) diagnostic, (2) certification,

and (3) implementation. The diagnostic phase is a proactive approach that enables managers to study the project issues and prepare in advance for the organizational actions to be undertaken. The internal diversity group evaluated the analysis of the diversity standard by studying its normative obligations, the certification procedure, and its coherence with the organizational culture and values. The group then studied the added value of the standard in terms of economic profitability for both HR'SOLUTIONS and its stakeholders.

In the second phase of the project, namely certification, the diversity project manager worked closely with an external consultant, who provided advice on the action plan. An external auditor appointed by the ministry validated HR'SOLUTIONS' action plan and then certified its compliance with diversity standard norms. In January 2008, HR'SOLUTIONS was one of 15 companies that obtained the diversity standard.

During the third phase, HR'SOLUTIONS began implementing its action plan. Diversity managers informed all employees about the project to be conducted. They organized road shows in all the company's locations in the country. The company used the intranet as an efficient tool to communicate with employees. HR'SOLUTIONS organized a job day with two external stakeholders (EGoS and EQuity).¹ The organization of such events was not possible without the participation of those two external stakeholders. In addition, HR'SOLUTIONS required the involvement of other stakeholders specialized in CSR and diversity projects: B&S worked with HR'SOLUTIONS to conduct a benchmark and CEC joined HR'SOLUTIONS to analyze legal questions. All stakeholders (internal and external) confirmed their desire to be active stakeholders in the project.

1. EGoS, EQuity, B&S, CEC, and FoL are fictitious names

Data collection

Data collection was based primarily on two methods: interviews and document analysis. We conducted several interviews with numerous stakeholders: for example, we interviewed the CSR manager during a long, semi-structured interview (three hours), which focused on the global CSR and diversity strategy, the organizational philosophy and culture, the company's structure, and, finally, the data-collection process involving internal and external stakeholders. The latter process was initially suggested by the CSR manager, and on the basis of our initial analysis, further stakeholders' interviews were organized. Twenty-three semi-structured interviews were carried out in two rounds. The interview questions were supplemented with ones that seemed pertinent and likely to yield more data during the interview. The interviews lasted approximately 30 minutes to two hours, and occasionally took as long as three hours.

We conducted the first round of interviews with the internal diversity group, which carried out the certification project, in three phases: before, during, and after certification. Meetings were convened with five middle managers and two managers; the main issues discussed included project planning, perceptions of the organizational vision and philosophy, organizational work, and perceptions of the stakeholder involvement process. This first round of interviews highlighted the management's view.

To conduct a broader examination of CSR and diversity application in the field, we conducted a second round of interviews. Four employees, three managers, five middle managers, one client, and three external stakeholders interested in the certification project were interviewed. We aimed to discover whether and how each interviewer participated in the certification project, including the tasks

undertaken, why those tasks were undertaken, and the results obtained.

In each round, we developed the interview guide iteratively because of the manner in which the fieldwork was carried out and due to the insights gained after each step. According to Gephart (2004: 455), this technique is acceptable in qualitative research because “qualitative research is often designed at the same time it is being done”. All interviews were recorded, which enabled us to concentrate on questioning, listening, and using direct quotes (Saunders, Smagner, & Saunders, 2003). The interviews were then transcribed verbatim by the interviewer him- or herself to avoid any misunderstanding in the transcription.

Informal meetings with several stakeholders took place during regional CSR seminars and meetings, which provided an opportunity to check the interpretations and analysis employed during the research. Table 2 illustrates the stakeholders interviewed in the research.

Table 2. People interviewed

	Number of interviews	People interviewed
Interviews	2	CSR manager
	2	Diversity managers
	2	Recruitment manager
	2	Branch managers
	1	Internal communications manager
	1	Legal manager
	1	Regional manager
	1	Training manager
	4	Internal consultant
	1	Internal auditor
	1	Auditor manager
	1	Client
	1	Public relation manager
	3	External stakeholders
	1	Communication manager

Additional materials collected for the certification project included internal documents (e.g., the satisfactory survey), training evaluation sheets, diversity training programs, a code of conduct, and social reports from 2004 to 2008. These materials helped complement our insights from the interviews. They further enabled us to verify research interpretations and compare what was said in the interviews with what was written in the documents. We also collected newspaper articles on the company because we deemed it important to link the organizational actions with the wider political and economic context.

Data analysis

We analyzed the data in two steps. In the first stage, we built the stakeholders' profiles according to five attributes: power, legitimacy, urgency, organizational commitment, and social commitment. Second, we investigated the links between stakeholders' profiles and new variables, which we found in the documents. The document analysis was based on specific events that might have had an influence on the process. The aim of this method was to ascertain what actions and/or reactions were taken by which category of stakeholders.

As a means of triangulation and to validate interview findings, we included the meeting transcripts in the analysis using the content-analysis method, which allowed the texts to be broken down into categories based on explicit rules of coding (Krippendorff, 2004). First, we operationalized the concepts that should appear in the content analysis of our empirical material and generated indicators for stakeholder involvement. Second, we operationalized the indicators by using the keywords flagged in the content-analysis software. We used the "Cassandra" software to analyze content as well as to generate and apply coding to the text of the interviews. This software adds reliability to the concepts and the meanings built. It also allows for automatic identification and location of some interesting social events in the empirical material. With the "Cassandra" analysis, a list of key registers was initially generated representing relevant keywords in the dialogue. We then subdivided each register into markers to carry out a more thorough search for quotations related to stakeholder profiles. In the second part of our analysis, more emphasis was placed on the involvement process and the ANT steps. The aim was to investigate whether and how each step was conducted in the case study. Finally, we linked these steps with the interviewers' responses and the analysis of the documents to understand the decision-making process and stakeholders' perceptions. This to-ing and fro-ing between mapping, interviewers' responses, and data analysis gave us a better understanding of the reasons for the successful or failed involvement of the stakeholders.

Findings

This section provides the business case under study with specific illustrations of stakeholder considerations in the Diversity Label certification process. Before starting the project, HR'SOLUTIONS conducted a diversity diagnosis and identified a project manager to take charge of the whole project. He studied standard obligations, certification procedures, and their coherence with the organizational culture and values. He then studied the added value in terms of economic profitability for both HR'SOLUTIONS and its stakeholders. During this phase, the project manager identified stakeholders that could play a role in the certification process.

The first criterion specifies the stakeholders required by the diversity standard. According to standard obligations, stakeholders must play specific roles during specific points of the certification process. The second criterion shows the stakeholders HR'SOLUTIONS chose to participate in a specific stage of the process, either in the implementation phase or in the diagnostic phase. Table 3 lists all the stakeholders identified.

Table 3. Stakeholders identified in the diagnostic phase

	Stakeholders required by the label	Stakeholders selected by HR'SOLUTIONS
Internal	Chief executive officer and the management team Diversity manager Diversity internal group Union representatives Employees	Diversity group members
External	The senior consultant HR'SOLUTIONS' external consultant Organizations applying for the standard The consultant of each applicant The multicultural cell The Institute for the Equality of Women and Men	CEC B&S EGoS Equity FOL

Primary stakeholders, such as the management team, must be categorized as definitive supporters of the standard implementation process. This support is identified by the standard as a relevant success factor. HR'SOLUTIONS incurred no problems engaging with the management team because this was a common way to proceed with project management.

In practice, managing diversity is more likely to succeed if some conditions are respected. First of all, we need a formal commitment at different hierarchical levels in the company, starting with our chief executive officer. Otherwise, you become a Don Quixote who is fighting alone against many windmills. (CSR manager)

The standard also required the appointment of an official "diversity manager" and the creation of an internal diversity group to carry out the project (complete a diagnosis, develop an action plan, monitor implementation, and assess results).

An internal diversity group should be established within the organization with members from management and employee representatives. An official diversity manager has also been appointed. This will be the contact person for the Ministry of Employment. (Extract from the Diversity Standard Tender Document)

Nevertheless, the internal diversity group gives advice and usually has no fixed structure, which means the employer is free to determine which employees will be part of the diversity group.

The internal diversity group may be an ad-hoc committee for the diversity standard. (Extract from the Diversity Standard Tender Document)

The organization itself could also define the roles to be assigned to the internal diversity group.

The working group could be involved in (1) the evaluation of the initial analysis, (2) the definition of the diversity policy, (3) the presentation of the actions planned under the diversity policy, (4) the monitoring of

*operations and self-evaluation a year and a half after obtaining the label.
(Extract from the Label Tender Document)*

HR'solutions strategically calculated the composition of the internal diversity group. The company chose several qualified employees to be involved. An analysis of their profile shows their high degree of social commitment (they all include diversity issues in their daily organizational life) and organizational commitment (they are all highly qualified). This profile was suggested as a means to facilitate the project management both internally and externally. On the one hand, group members have the power to establish actions (strong organizational commitment), and on the other hand, they are sufficiently convinced by diversity principles (high social commitment) and thus can easily convince their teams.

In addition, the standard requires consultation with unions. This requirement reflects the specific nature of the Belgian corporate environment, which involves a high level of social dialogue and a high rate of unionization. This requirement did not pose major problems for HR'SOLUTIONS because of its broad experience of social dialogue. An internal consultation process with the trade union already exists.

There are three union groups in our organization. Our organizational culture is not based on fighting against trade unions. That doesn't mean that we have no problems. Absolutely not. We have internal problems, but we also have positive social dialogue and this is a good point. (Union representative)

If unions are against a specific managerial decision, we won't say, "We are this and we will do that." No. We say, "Let's take into account different views and let's try to find a solution." (Diversity Manager)

Moreover, the standard required that employees be consulted. Given the size of HR'SOLUTIONS (more than 1000 employees) and the large number of locations in Belgium (more than 10 agencies), employee consultation was operationalized through the intranet and by setting up a road show throughout the country. HR'SOLUTIONS was also forced to work closely with a consultant who was appointed by the Ministry. The consultant's role was limited to advising HR'SOLUTIONS and discussing future actions to undertake in the diversity policy.

The organization that wants to get the label is invited to follow some specific steps to define its diversity policy. To assist the organization in the process, the ministry offers the possibility of being supported by a consultant for free. (Extract from the Label Tender Document)

In addition, HR'SOLUTIONS deliberately chose to collaborate with two national organizations fighting against discrimination (Multicultural Cell and the Institute for Gender Equality). Both organizations participated in a constructive dialogue with HR'SOLUTIONS because they have high levels of legitimacy in Belgium in managing diversity and multiculturalism.

Stakeholder identification and salience

Our results reveal the necessity to distinguish between stakeholders required by

the accountability standard under study and those chosen by the organization. Identifying the first category is systematic and even static in that it requires careful compliance with the standard. However, to the best of our knowledge, no study has investigated how non-mandatory stakeholders are identified in CSR standards. For that specific category, HR'SOLUTIONS had some leeway to identify stakeholders perceived as motivated and committed. In order to do this, the identification phase focused on two issues. The first was to identify internal stakeholders who understood the importance of embedding diversity tools in their daily work (legal, recruitment, internal/external communication, and marketing). These tools were based on salience criteria formulated in terms of social commitment to diversity issues, which facilitated the convergence of interests and accelerated the standard implementation. The second issue was to undertake a deliberative and voluntary enrollment process that reinforced stakeholders' commitment and contribution to the organizational philosophy and culture.

It is the project manager who suggested we take a particular role. Participation in the group is always on a voluntary basis. Si, if I consent to participate in this working group, I also accept the role assigned to me. (Manager A)

Furthermore, external stakeholders deliberately selected by HR'SOLUTIONS were identified according to the social and/or economic contributions they would potentially make to the successful implementation of the standard. The organization also makes a strategic choice to identify stakeholders who might serve a potentially beneficial role. This choice could be qualified as "mimetic behavior" through which the organization strives to imitate some partnership practices presumed to be effective and innovative in the area of diversity management. Thus, by answering the first sub-question related to stakeholder identification and salience in the accountability standard process, we argue that social and economic commitment, as well as a deliberative approach and mimetic behavior, can help justify and legitimize the identification of selected stakeholders added to those required by the standard.

Multi-stakeholder involvement process

Sociologically-based ANT helps us understand stakeholder involvement, which follows four analytical steps: contextualization, problematization, obligatory passage point, and enrolment. The contextualization phase is led by the diversity team. This phase provides a deep understanding of stakeholders' interests and issues before starting the certification project. This stage is one of anticipation: it predicts behaviours (actions/reactions) and potential blocking actions. This phase helped construct arguments and select in advance committed stakeholders who would contribute successfully to the certification. In line with the contextualization step, HR'SOLUTIONS personalized its arguments throughout the process while juggling economic and social lines of reasoning. This process is what the ANT calls problematization. Thus, in this sense, the first set of arguments is based on potential economic profit and the added value of the project. External stakeholders were approached by showing them the effectiveness and/or efficiency of their involvement in the project.

Similarly, the problematization in relation to the chief executive officer was guided by an economic logic based on corporate reputation and branding benefits. The first argument advanced is the opportunity to reinforce an organization's legitimacy and strengthen its leading position in the market. This may reflect isomorphic behaviour motivated by the search for a competitive edge, better access to resources, and the attraction of a diverse and qualified workforce. The project was presented to union representatives as a means to ensure compliance with the law, especially in terms of discrimination. It was an opportunity to show that the diversity diagnosis could help discover existing forms of discrimination, whether direct or indirect or committed voluntarily or involuntarily by employees. This argument was meaningful for unions defending employee interests.

The second type of argument used is based on social issues and mainly focused on ethical behaviors, social justice, social responsibility, and equality. This logic was employed primarily when the organization addressed employees and the internal diversity group. In this sense, the project was presented as an application, among others, of organizational values based on diversity, non-discrimination, respect for others, and ethics. These values are deeply rooted in employees' practices. Thus, denying the diversity label is tantamount to denying organizational values. As a result, the project was perceived internally as an opportunity to strengthen HR'SOLUTIONS' position as a responsible actor, not as an opportunity to generate profits.

Because none of the employees at HR'SOLUTIONS question the fact that we work on diversity, because it is part of our philosophy and our values ... and therefore, the fact that participating in this kind of label is not even called into question. (Diversity Manager)

Careful observation of the stakeholders in this case shows that it is not enough to identify different stakeholders in context; it is also necessary for the project to make sense to them, arouse their interests, and motivate them to become involved. Thus, one answer put forward by the ANT is to analyze the process that contribute to converging stakeholders' interests and to secure involvement; these are called obligatory passage points. In this regard, the identification process carried out during the contextualization phase and the reasoning behind the activities undertaken during the problematization phase helped ensure interest convergence. However, stakeholders really became involved when HR'SOLUTIONS formalized its commitments to the action plan and submitted the plan to the certification body for evaluation. Stakeholders' commitment was reinforced with the validation of the action plan. At this point, HR'SOLUTIONS officially received the diversity standard. This moment helped create stakeholder interest convergence and encouraged them to become involved.

After HR'SOLUTIONS received its standard, it began implementing its action plan, and the stakeholders fulfilled their roles. The enrolment operation was based on a high level of conviction (organizational values and added value) and a keen desire to participate in the project. Stakeholders identified in the first contextualization stage were all involved actively and deliberately in the certification process.

Use of the ANT has proven useful in complementing the macro-economic

and governance perspectives of IAS adoption developed by Scherer and Palazzo (2007), Mueckenberger and Jastram (2010), and Gilbert and Rasche (2007) because it dictates the exact role of stakeholders and the related management practices in terms of involvement. Furthermore, ANT helps trace stakeholder-involvement processes not only for obtaining the CSR standard but also for meeting the expectations and needs of different stakeholders. The sociologically-based ANT illuminates stakeholder interactions and action and reaction sequences occurring during the certification project. The expression of different types of logic underlying CSR certification processes is crucial to its conduct because it helps move the project forward by accounting for its various challenges, stakeholder interests, and project success factors.

CONCLUSION

The aim of this research was to demonstrate and critically discuss how organizations manage, interact with, and involve stakeholders in social-related IASs. Stakeholder theory focuses more on defining stakeholders' attributes and categories so as to respond effectively to their requirements and/or pressure. Consequently, stakeholder management is a delicate balance between stakeholder issues and organizational priorities. However, little is known about the inclusivity and the micro-political dynamics of multi-stakeholder involvement processes applied to the specific case of social-related accountability standards. This gap led us to investigate stakeholder identification and salience as the first stage of our study and multi-stakeholder involvement process as the second.

To these ends, we used a multi-disciplinary framework grounded in stakeholder theory to identify stakeholders and analyze their salience; we then enlarged this to the sociologically-based ANT to understand the dynamic process behind multi-stakeholder involvement. We studied the case of a well-known human-resource corporation and conducted qualitative research based on a longitudinal approach. We conducted 24 interviews with several stakeholders involved in the Belgian Diversity Standard.

Our findings demonstrate that in addition to stakeholders required by the social-related IAS, organizations can identify other key influences on the basis of their social and/or economic commitment. The organization can justify and legitimize these stakeholders' involvement by engaging in a deliberative and participative approach based on the contributions they may make to the successful implementation of the standard. Moreover, the sociologically-based ANT sheds light on stakeholder interaction. It generates a better understanding of stakeholders' interests and prepares arguments that could provide successful enrolment and involvement.

These findings contribute to challenging the current theory of stakeholders in terms of its ability to explain multi-stakeholder involvement processes in social-related standards. The evidence-based perspective we adopt in this paper provides insights into the interaction dynamics between internal and external organizational actors in multi-stakeholder involvement processes. Cennamo et al. (2009) and Greenwood and Van Burren (2010) point out that these dynamics are missing in stakeholder theory.

The combination of identification and salience analysis in the contextualization

phase and the argumentation construction in the problematization phase led to the creation of successful stakeholder involvement, which constitutes the basis of our research. Moreover, regarding managerial implications, this research delivers a practical framework based on the steps of ANT that could help managers instil standard implementation processes.

Finally, further research could extend the analysis after accreditation by conducting a longitudinal study. The objective would be to discover the variables pertaining to the sustainability of stakeholder involvement. For example, which direction do involved stakeholders take after receiving the social-related standard?

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